

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 13-2542**

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SHAPAT AHDAWAN NABAYA,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE SERVICE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(Tax Ct. No. 8457-13 L)

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Submitted: December 16, 2014

Decided: January 7, 2015

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Before NIEMEYER, KING, and AGEE, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Shapat Ahdawan Nabaya, Appellant Pro Se. Robert Joel Branman,  
Thomas J. Clark, UNITED STATES DEPARTMENT OF JUSTICE,  
Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Shapat Ahdawan Nabaya appeals from the tax court's order dismissing his petition in which he sought to challenge the IRS's notice of intent to levy. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the tax court. Nabaya v. Comm'r of Internal Revenue, No. 8457-13 L (U.S.T.C. Sept. 26, 2013). Nabaya's pending motions are denied. We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED